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**CONCORDIA FIRE PROTECTION DISTRICT NO. 2
CONCORDIA PARISH POLICE JURY**

**Component Unit Financial Statements and
Independent Auditor's Reports
For the Two Years Ended
December 31, 2001**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/5/02

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SECTION I – GENERAL PURPOSE FINANCIAL STATEMENTS

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1983

INDEPENDENT AUDITOR'S REPORT

**Members of the Board Supervisors
Concordia Fire Protection District No. 2
Ferriday, Louisiana**

We have audited the accompanying general purpose financial statements of the Concordia Fire Protection District No. 2 as of December 31, 2001 and 2000 as listed in the table of contents. These general-purpose financial statements are the responsibility of Concordia Fire Protection District No. 2's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Concordia Fire Protection District No. 2, as of December 31, 2001 and 2000, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2002 on our consideration of the Concordia Fire Protection District No. 2's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the

**Members of the Board of Supervisors
Concordia Fire Protection District No. 2
Page Two**

general purpose financial statements of the Concordia Fire Protection District No. 2. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

**Ferriday, Louisiana
May 20, 2002**

Switzer, Hopkins & Mangel

CONCORDIA FIRE PROTECTION DISTRICT NO. 2

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2001

	Account Groups					(Total Memorandum Only)
	General	General				
	Fixed Assets	Long-Term Debt	2001	2000		
<u>ASSETS</u>						
Cash	\$ 64,145	\$ 164,703	\$ -	\$ -	\$ 228,848	\$ 229,190
Receivables-property taxes	337,317	145,814	-	-	483,131	311,266
Buildings and improvements	-	-	464,700	-	464,700	465,436
Furniture and equipment	-	-	1,061,911	-	1,061,911	1,119,493
Amount available in debt service fund	-	-	-	310,517	310,517	306,360
Amount to be provided for retirement of general long-term debt	-	-	-	411,031	411,031	538,953
Total assets	<u>401,462</u>	<u>310,517</u>	<u>1,526,611</u>	<u>721,548</u>	<u>2,960,138</u>	<u>2,970,698</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities:						
Accounts payable	7,516	-	-	-	7,516	6,872
Note payable	-	-	-	61,548	61,548	75,313
Bonds payable (Note B)	-	-	-	660,000	660,000	770,000
Total liabilities	<u>7,516</u>	<u>-</u>	<u>-</u>	<u>721,548</u>	<u>729,064</u>	<u>852,185</u>
Fund Equity:						
Investment in general fixed assets	-	-	1,526,611	-	1,526,611	1,584,929
Fund Balance:						
Reserved for debt service	-	310,517	-	-	310,517	306,360
Unreserved-undesignated	393,946	-	-	-	393,946	227,224
Total Fund equity	<u>393,946</u>	<u>310,517</u>	<u>1,526,611</u>	<u>-</u>	<u>2,231,074</u>	<u>2,118,513</u>
Total Liabilities and fund equity	<u>\$ 401,462</u>	<u>\$ 310,517</u>	<u>\$ 1,526,611</u>	<u>\$ 721,548</u>	<u>\$ 2,960,138</u>	<u>\$ 2,970,698</u>

The following notes are an integral part of these financial statements.

**CONCORDIA FIRE PROTECTION DISTRICT NO. 2
GOVERNMENTAL FUNDS - GENERAL FUND**

**Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2001**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes	\$ 139,240	\$ 349,313	\$ 210,073
Other income	15,290	39,597	24,307
Total revenues	<u>154,530</u>	<u>388,910</u>	<u>234,380</u>
EXPENDITURES			
Salaries and benefits	90,500	88,379	2,121
General administrative	73,350	62,392	10,958
Maintenance	43,750	32,798	10,952
Capital outlay-equipment	26,000	25,786	214
Total expenditures	<u>233,600</u>	<u>209,355</u>	<u>24,245</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(79,070)	179,555	258,625
<u>OTHER FINANCING SOURCES (USES)</u>			
Interest income	4,600	4,934	334
Operating transfers in (out)	-	(17,767)	(17,767)
Total other	<u>4,600</u>	<u>(12,833)</u>	<u>(17,433)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(74,470)	166,722	241,192
FUND BALANCES AT BEGINNING OF YEAR	<u>227,224</u>	<u>227,224</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 152,754</u>	<u>\$ 393,946</u>	<u>\$ 241,192</u>

The following notes are an integral part of these financial statements.

**CONCORDIA FIRE PROTECTION DISTRICT NO. 2
GOVERNMENTAL FUNDS - GENERAL FUND**

**Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2000**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes	\$ 123,800	\$ 149,791	\$ 25,991
Other income	17,879	19,608	1,729
Total revenues	<u>141,679</u>	<u>169,399</u>	<u>27,720</u>
EXPENDITURES			
Salaries and benefits	77,750	75,356	2,394
General administrative	52,450	45,955	6,495
Maintenance	29,100	34,939	(5,839)
Capital outlay-equipment	43,500	5,612	37,888
Total expenditures	<u>202,800</u>	<u>161,862</u>	<u>40,938</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(61,121)	7,537	68,658
<u>OTHER FINANCING SOURCES (USES)</u>			
Interest income	6,000	7,520	1,520
Operating transfers in (out)	-	(17,766)	(17,766)
Total other	<u>6,000</u>	<u>(10,246)</u>	<u>(16,246)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(55,121)	(2,709)	52,412
FUND BALANCES AT BEGINNING OF YEAR	<u>229,933</u>	<u>229,933</u>	-
FUND BALANCES AT END OF YEAR	<u>\$ 174,812</u>	<u>\$ 227,224</u>	<u>\$ 52,412</u>

The following notes are an integral part of these financial statements.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2

**Combined Statement of Revenues, Expenditures and
Changes in Fund Balance**

All Governmental Fund Types

For the Year Ended December 31, 2001

	General Fund	Debt Service Fund	Total (Memorandum Only)
<u>REVENUES</u>			
Taxes	\$ 349,313	\$ 153,004	\$ 502,317
Other income	39,597	-	39,597
Total revenues	<u>388,910</u>	<u>153,004</u>	<u>541,914</u>
<u>EXPENDITURES</u>			
Salaries and benefits	88,379	-	88,379
General administrative	62,392	-	62,392
Principal paid	-	123,765	123,765
Interest paid	-	50,117	50,117
Maintenance	32,798	-	32,798
Capital outlay-equipment	25,786	-	25,786
Total expenditures	<u>209,355</u>	<u>173,882</u>	<u>383,237</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	179,555	(20,878)	158,677
OTHER FINANCING SOURCES (USES)			
Interest income	4,934	7,268	12,202
Operating transfers in (out)	(17,767)	17,767	-
Total other	<u>(12,833)</u>	<u>25,035</u>	<u>12,202</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	166,722	4,157	170,879
FUND BALANCES AT BEGINNING OF YEAR	<u>227,224</u>	<u>306,360</u>	<u>533,584</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 393,946</u></u>	<u><u>\$ 310,517</u></u>	<u><u>\$ 704,463</u></u>

The following notes are an integral part of these financial statements.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2

**Combined Statement of Revenues, Expenditures and
Changes in Fund Balance**

**All Governmental Fund Types
For the Year Ended December 31, 2000**

	General Fund	Debt Service Fund	Total (Memorandum Only)
<u>REVENUES</u>			
Taxes	\$ 149,791	\$ 189,880	\$ 339,671
Other income	19,608	-	19,608
Total revenues	<u>169,399</u>	<u>189,880</u>	<u>359,279</u>
<u>EXPENDITURES</u>			
Salaries and benefits	75,356	-	75,356
General administrative	45,955	-	45,955
Principal paid	-	112,689	112,689
Interest paid	-	60,599	60,599
Maintenance	34,939	-	34,939
Capital outlay-equipment	5,612	-	5,612
Total expenditures	<u>161,862</u>	<u>173,288</u>	<u>335,150</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,537	16,592	24,129
OTHER FINANCING SOURCES (USES)			
Interest income	7,520	8,227	15,747
Operating transfers in (out)	(17,766)	17,766	-
Total other	<u>(10,246)</u>	<u>25,993</u>	<u>15,747</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(2,709)	42,585	39,876
FUND BALANCES AT BEGINNING OF YEAR	<u>229,933</u>	<u>263,775</u>	<u>493,708</u>
FUND BALANCES AT END OF YEAR	<u>\$ 227,224</u>	<u>\$ 306,360</u>	<u>\$ 533,584</u>

The following notes are an integral part of these financial statements.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

INTRODUCTION

1. The Concordia Fire Protection District No. 2 was created October 9, 1989 by the Concordia Parish Police Jury by ordinance. The District operates in compliance with Part II, Title 40:1492-1502 of the Louisiana Revised Statutes.
2. The purpose of the District is to provide fire protection.
3. The District's boundaries are outside of the corporate limits of any municipality in Concordia Parish and outside of the Monterey Fire Protection District No. 1. Concordia Parish is located in East Central Louisiana.
4. A Board of Supervisors appointed by the Concordia Parish Police Jury governs the District. The board members are presently serving without compensation.
5. The District has one full time employee and three part time employees.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Reporting Entity

This report includes all funds that are controlled by or dependent of the Board of Supervisors. Control by or dependence on the Fire District was determined on the basis of budget adoption, authority to issue debt, appointment of governing body, and other general oversight responsibility.

2. Fund Accounting

The accounts of the Fire District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the accompanying financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Concordia Fire Protection District No. 2. It is used to account for all financial resources except those required to be accounted for in another fund.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General Fixed Assets and General Long-Term Debt Account Groups

General Fixed Assets –

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general-purpose financial statements have been prepared on the modified accrual basis (GAAP) of accounting.

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15, of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February.

Taxes levied at 6.94 mills of the assessed valuation of property in the district for operations and maintenance and 3.00 mills and 8.63 mills for 2001 and 2000 respectively for payment of bonds and interest.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Purchase of equipment and supplies are recorded when the related fund liability is incurred.

4. Budget Practices

Annually, the Fire District adopts a budget. Appropriations lapse at year-end and the District does not utilize encumbrance accounting.

5. Cash and Investments

At year-end, the bank's balance of the District's deposits (checking and savings accounts) was \$229,406. Of this balance, \$181,733 was covered by FDIC insurance, \$47,673 was covered by collateral held by its agent in the District's name.

6. Total Column on Combined Statements – Overview

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B – GENERAL LONG-TERM DEBT

At December 31, 2001, long-term debt was comprised of the following:

\$1,400,000 1991 General Obligation Bonds due in annual installments of \$154,790 to \$154,494 through March 1, 2006; interest at 6.55% to 7.05%.	<u>\$ 660,000</u>
\$100,000 note payable to a Commercial Bank in annual installments of \$17,767 through March 1, 2005; interest at 5.77%.	<u>\$ 61,548</u>

CONCORDIA FIRE PROTECTION DISTRICT NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE B – GENERAL LONG-TERM DEBT-CONTINUED

The following is a summary of long-term debt transactions for the years 2001 and 2000:

<u>2000</u>	<u>Notes</u>	<u>Bonds</u>	<u>Total</u>
Payable at beginning of period	\$ 88,002	\$ 870,000	\$ 958,002
Bonds paid	(12,689)	(100,000)	(112,689)
Payable at end of year	<u>\$ 75,313</u>	<u>\$ 770,000</u>	<u>\$ 845,313</u>
<u>2001</u>	<u>Notes</u>	<u>Bonds</u>	<u>Total</u>
Payable at beginning of period	\$ 75,313	\$ 770,000	\$ 845,313
Note and bonds paid	(13,765)	(110,000)	(123,765)
Payable at end of year	<u>\$ 61,548</u>	<u>\$ 660,000</u>	<u>\$ 721,548</u>

The maturity schedule for the general obligation bonds and the note payable is as follows:

<u>Date</u>	<u>Notes and Bonds</u>	<u>Interest</u>	<u>Total</u>
2002	\$ 129,196	\$ 45,050	\$ 174,246
2003	140,015	36,246	176,261
2004	145,882	26,675	172,557
2005	156,445	16,409	172,854
2006	150,000	5,288	155,288
	<u>\$ 721,538</u>	<u>\$ 129,668</u>	<u>\$ 851,206</u>

NOTE C – COMPENSATED ABSENCES

The Fire District has the following policy relating to vacation and sick leave:

1. Employees with one year in service with the District accrue one week of vacation and ten days sick leave.
2. Employees with more than two years in service with the District accrue two weeks of vacation and ten days sick leave.
3. Vacation and sick leave is not cumulative.

The cost of accrued absences was not accrued at December 31, 2001 because it is not material.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE D – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>2000</u>			
	<u>Balance</u> <u>12/31/1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2000</u>
Buildings	\$ 465,436	\$ -	\$ -	\$ 465,436
Equipment	1,113,881	5,612	-	1,119,493
Total	<u>\$ 1,579,317</u>	<u>\$ 5,612</u>	<u>\$ -</u>	<u>\$ 1,584,929</u>

	<u>2001</u>			
	<u>Balance</u> <u>12/31/2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2001</u>
Buildings	\$ 465,436	\$ -	\$ (736)	\$ 464,700
Equipment	1,119,493	17,818	(75,400)	1,061,911
Total	<u>\$ 1,584,929</u>	<u>\$ 17,818</u>	<u>\$ (76,136)</u>	<u>\$ 1,526,611</u>

NOTE E – PENSION PLAN

Substantially all employees of Concordia Fire Protection District No. 2 are members of the Louisiana Firefighters Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1980, exempting itself from participation in the System.

Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life for life, equal to three and one-third per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE E – PENSION PLAN – CONTINUED

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 94095, Baton Rouge, Louisiana 80804, or by calling (504) 925-4060.

Funding Policy. Plan members are required by state statute to contribute 8.0% of their annual covered salary and the Concordia Fire Protections District No. 2 is required to contribute at an actuarially determined rate. The current rate is 9.0% of annual covered payroll. The contribution requirements of plan members and the Concordia Fire Protection District No. 2 are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Concordia Fire Protection District No. 2's contributions to the System for the years ending December 31, 2001 and 2000 were \$2,655 and \$2,584 respectively, equal to the required contributions for each year.

SECTION II – SUPPLEMENTAL INFORMATION SCHEDULES

**CONCORDIA FIRE PROTECTION DISTRICT NO. 2
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to Board members are presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Board members is included in the Legislative expenditures of the General Fund.

For the years 2001 and 2000 there was no compensation paid to any board member.

SECTION III – COMPLIANCE/INTERNAL CONTROL

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1983

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

**Members of the Board of Supervisors
Concordia Fire Protection District No. 2
Ferriday, Louisiana**

We have audited the general purpose financial statements of Concordia Fire Protection District No. 2 as of and for the two years ended December 31, 2001 and 2000, and have issued our report thereon dated May 20, 2002. We have conducted our audit in accordance with standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Concordia Fire Protection District No. 2's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Concordia Fire Protection District No. 2's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation

**Members of the Board of Supervisors
Concordia Fire Protection District No. 2
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to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider being material weaknesses.

This report is intended for the information and use of management of the district and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

**Ferriday, Louisiana
May 20, 2002**

Switzer, Hopkins & Manges

**SECTION IV – SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

CONCORDIA FIRE PROTECTION DISTRICT NO. 2

Schedule of Findings and Questioned Costs Year Ended December 31, 2001

Summary of Audit Reports

1. The auditor's report expresses an unqualified opinion on the General Purpose Financial Statements.
2. No reportable condition was disclosed during the audit of the financial statements reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance with certain laws and regulations of the District were disclosed during the audit.

Findings – Financial Statement Audit

None

CONCORDIA FIRE PROTECTION DISTRICT NO. 2

Summary Schedule of Prior Audit Findings December 31, 2000

Summary of Audit Reports

4. The auditor's report expresses an unqualified opinion on the General Purpose Financial Statements.
5. No reportable condition was disclosed during the audit of the financial statements reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
6. No instances of noncompliance with certain laws and regulations of the District were disclosed during the audit.

Findings – Financial Statement Audit

None